MYSORE ACT No. XLVIII OF 1948.

THE MYSORE SUGAR FACTORY SUGAR-CANE CESS ACT, 1948.

(Received the assent of His Highness the Maharaja on the 24th day of July 1948.)

An Act to levy a cess on Sugar-cane crushed by Sugar Factories in [1][the State of Mysore except Bellary District.]

Preamble.

WHEREAS it is expedient to provide for the levy of a cess on sugar-cane crushed by certain factories in [1][the State of Mysore except Bellary District] ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Sugar Factory Sugar-cane Cess Act, 1948.

(2) It extends to the [1] [whole of the State of Mysore except Bellary District ;]

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) " Sugar Factory " means a factory as defined in the Mysore Factories Act, 1936, wherein or within the precincts of which the production of sugar or any process connected with the production of sugar is being or has been carried on with the aid of power ;

(*b*) " owner " includes any person expressly or impliedly authorised by the owner of a factory to be his agent in respect of such factory.

Imposition of cess.

3. There shall be levied and collected on all sugar-cane crushed by any Sugar Factory in [1] [the State of Mysore except Bellary District] a cess at a rate not exceeding rupees six per ton.

Explanation :—" Sugar-cane crushed " in this context includes all cane which a Sugar Factory crushed during the crushing season of the year commencing from the 1st day of August 1947.

1. See the Mysore Adaptation of Laws Order, 1963.

Recovery of cess with penalty.

4. (1) If any amount of cess payable under section 3 is not paid within the time fixed by a notice issued in accordance with the rules made in this behalf under this Act, it shall be deemed to be an arrear, and the authority to which such cess is payable, may, in lieu thereof, recover any sum, not exceeding double the amount of the cess unpaid, which such authority may in its discretion deem it reasonable to recover.

(2) An arrear of cess or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution of any other penalty incurred under this Act.

Issue from factory.

5. (1) No sugar-cane shall be issued out of any factory except in accordance with the provisions of rules made under section 8 regulating such issue or until such rules are made, in accordance with the general or special orders of the Government.

(2) If any sugar-cane is issued out of any factory contrary to the provisions of sub-section (1), any person concerned in such issue shall be punishable with fine which may extend to one thousand rupees or to a sum equal to double the amount of the cess on the sugar-cane so issued, whichever is greater.

Bar of legal proceedings.

6. No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

Levy of cess or duty under other Acts not affected.

7. Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of a cess hereunder is in addition to and not in lieu of any other duty, cess or rate or fine that may be leviable under any other law for the time being in force.

Power to make rules.

8. (1) The Government may, by notification in the Official Gazette, make rules for carrying out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules—

(*a*) imposing on owners of sugar factories a duty of furnishing returns and keeping records and books

and prescribing the form of such returns, records and books and the particulars to be contained therein and the manner in which the same are to be verified;

(*b*) regulating the issue of sugar-cane out of such factories;

(*c*) providing for the assessment and collection of the cess, the issue of notices requiring payment, the authority to whom such cess shall be payable and the recovery of arrears; and

(*d*) authorising and providing for the inspection of factories.

(3) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees:

Provided that the breach of any rule made under clause (*b*) of sub-section (2) shall be punishable with the punishment provided for an offence under section 5.